

COMPT 81-177

ROUTING AND RECORD SHEET

SUBJECT: (Optional)

Finance Career Development

FROM: Allen R. Elkins
Director of Finance
1212 Key

EXTENSION

NO.

OF 0127-87

DATE

27 May 87

TO: (Officer designation, room number, and building)

DATE

RECEIVED

FORWARDED

OFFICER'S
INITIALS

COMMENTS (Number each comment to show from whom to whom. Draw a line across column after each comment.)

1. Daniel A. Childs, Jr.
Comptroller
7C21 Hqs

6/1/87

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COMP 87-744

OF 0127-87

MEMORANDUM FOR: The Comptroller

FROM: Allen R. Elkins
Director of Finance

SUBJECT: Finance Career Development

REFERENCE: Your memo dated 3 April 1987, same subject

1. In referenced memorandum you asked for a "status report" on our efforts to develop a budget execution course for finance careerists. As you recall, in the past, progress on this and other training efforts has run afoul of our and the Office of Training and Education's resource constraints. Both OTE and ourselves share your sense of need and urgency for a budget execution course for our careerists. With this in mind, OTE and we have held conversations with representatives of [redacted] Occupational Training Services on what kind of assistance that firm can provide us in both improving existing financial training courses as well as the development of new courses. [redacted]

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2. On the related subject of minimal educational requirements, reference alludes to a policy this Office adopted in 1982 stipulating that clerical employees wishing to convert to technical status must have a "Minimum of Accounting I and II with a grade of C or better and two years successful work experience in a technical position with the MF Career Subgroup as documented by their PAR, regardless of grade." (Emphasis added) When implemented, all employees then in a technical status but who did not then meet the criteria were "grandfathered". Additionally for those employees who at the time of adoption were clericals occupying technical positions the policy was applied "flexibly", allowing for realistic case by case exceptions. As you noted our

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SUBJECT: Finance Career Development

goal is to maintain high levels of competency in our career service. We are and have been of the opinion that there is sufficient resemblance between fundamental accounting principles, standards, concepts, and language taught in introductory college level courses and those practiced in our governmental world to make these courses a valid pre-requisite for progression from clerical to technical status. For employees entering the service since 1982 we have adhered to the policy, albeit always in a "realistic" manner. Special cases always merit consideration and I am not aware of any individual who was harmed by our policy.

3. I hope this answers your concerns as mentioned in reference memorandum.

Allen R. Elkins

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Attachment
OFN 37-82

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SUBJECT: Finance Career Development

O/COMPT [] (27May87)

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3 April 1987

MEMORANDUM FOR: Director of Finance 06 APR 1987


FROM: Daniel A. Childs, Jr.
Comptroller

SUBJECT: Finance Career Development

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1. I was recently reminded that you have had under development for some time now a training course for Finance careerists on budget execution. This is a much needed course and I am anxious to see some progress. I would appreciate a status report on where you stand on this effort and when you expect such a course to be offered.

2. On a related matter, I learned not long ago from a Finance careerist of the requirement for all Finance employees to have a full year of accounting at the college level with a grade of C or better to advance beyond the GS-09 level. I understand and applaud your desire to maintain a high degree of professionalism in the career service, but I sincerely hope that this is a flexible requirement. As you well know, there is very little resemblance between government accounting and the first year commercial accounting taught in most colleges. I would encourage all employees to continue their education whenever possible, but feel that in instances where this is not possible, alternative criteria such as a comprehensive test, internal training courses, or combination of work/experience could serve equally well. *It's not!*

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Daniel A. Childs, Jr.

I disagree with Danny that college level accounting has "very little resemblance" to government accounting. There is no such thing as pure government accounting per se. It's all based on standard double entry accounting practice as taught in our

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